



Item 5-D, Supplement to the Finance Committee Report

Proposed 2022 Operating Budget

Through the combined efforts of the entire team - board, leadership, and employees - along with the financial assistance of the State of California and Department of Food & Agriculture (CDFA), the 22nd DAA continues to rise to the challenges and opportunities presented as it transitions into a post-pandemic environment. Building on the success of this past summer's event, HOME*GROWN*FUN, the approach to the 2022 Operating Budget is reflective of the excitement and anticipation of the return of the San Diego County Fair following a two-year hiatus.

The following information provides background for the assumptions made in the preparation of the proposed budget, along with insight into the methodologies taken. The format is intended to easily guide decision-making and provide greater transparency into the operations of the 22nd DAA. This budget is complete for all program operations excluding The Center, as the operating details of that program are currently being finalized.

2022 is a new year and this proposed budget is another step in the continued forward direction of the 22nd DAA.

Accomplishments in 2021:

- Earned full forgiveness of the Payroll Protection Program Loan (PPP);
- Successfully executed a modified, scaled-down summer community event, HOME*GROWN*FUN;
- Received a Small Business Administration (SBA) Shuttered Venues Operator Grant;
- Maintained operations with a scaled-down staff that was creative, hardworking, and diligently committed to controlling expenses.

Approach:

Zero-based budgeting, as the name implies, starts with a zero balance on all revenue and expense accounts and then allocates resources based on program necessity rather than budget history. Every expense that has been included was specifically reviewed and evaluated for necessity to maintain operations, provide for responsible regrowth efforts and the return of the San Diego County Fair, and support the overall strategic direction and goals of the organization.

The Program Based format is presented by programmatic area, in order to provide a better understanding of, and insight into, revenues and expenses according to programs and functions instead of broad categories that cover multiple programs. Going forward, this format will continue to provide for better financial and statistical reports, creating a greater understanding of net operations and impacts of decisions. The programs have been identified as: San Diego County Fair, Rentals & Sales (events and concessions), Horse Racing (inclusive of the Del Mar Thoroughbred Club and Satellite Wagering), Resiliency Center, and Administration & Overhead.

For comparative purposes, actual revenues and expenses for 2019 are provided on the summary page. Keeping in mind that this format and presentation of information is different from years past, the 2019 information has been categorized as best as possible by major account groupings. Overall, the net projection for 2022 is to break even, continuing to demonstrate a conservative approach toward stabilization and consistent improvement over 2020's actual operating losses of nearly \$3.8 million and 2021's budget of a \$2.5 million loss, responsibly guiding business and operations toward financial recovery.

One of the largest changes for the organization is the transition to net revenue operations for programmatic areas, reflected primarily in the Concessions category. Gross food & beverage (and corresponding expense of goods and labor) is reduced in anticipation of the shift of previous outdoor concerts to The Center. Other concessions such as rides and games (and corresponding expenses of payments to split those revenues with the vendors) and merchandise are being replaced by a net revenue business model where in the operator/vendor pays the 22nd DAA a percentage of gross and the 22nd DAA no longer incurs the associated labor and/or goods expense for those operations. This is a \$20 million change in gross revenues and \$19 million in expenses. Additionally, by transitioning other programs, such as Horsepark to experienced operators, another \$3 million of gross revenues as well as expenses has been converted to a net revenue model, resulting in approximately \$23 million less in anticipated revenues and expenses.

Next Steps

The proposed 2022 Operating Budget reflects the ongoing commitment to responsibly regrow the organization, combining the board's strategic initiatives to assess current and new opportunities with the opportunity afforded through the Targeted Support funds for operational support in the coming year. An amended budget will be presented in the first quarter of 2022, incorporating The Center launch and operational plan.

Assumptions by Program:

This budget assumes revenues that the 22nd DAA is confident in obtaining in 2022, including the return of the San Diego County Fair.

The format includes two major categories of expenses consisting of Personnel and Other Than Personnel Service (OTPS). OTPS is further broken down into Direct Expenses, which are amounts attributed specifically to one or more programs, and Shared Expenses that cannot be attributed directly to one or more programs, but is rather shared by many and split amongst programs by FTEs, attendance, or other allocation criteria. General ledger categories represent both Direct and Shared Expenses so they are addressed together below. The difference between Direct and Shared is how the expenses are allocated to each program.

SAN DIEGO COUNTY FAIR

This budget takes a conservative approach to revenues for the San Diego County Fair, assuming 6 fewer days than 2019 and a self-imposed daily capacity limit, focusing on the guest experience and providing for more mixed-use areas and integrating agriculture throughout the Fair, a popular feature carrying over from HOME*GROWN*FUN. Capacity has been calculated at 50,000 daily based on accommodating social distancing in order to provide an enhanced guest experience.

Operating Revenues: Consists of program revenues including admission, parking, concessions, etc.

- Admissions: Assumes weekday vs weekend rates, plus special discounts through strategic partners
- Concessions: Food & beverage estimated at 25% of adjusted gross (after deducting sales tax) on historic caps at 50,000 people daily; elimination of beer gardens; master midway operator for rides, games, and food at percentage of gross operations
- Facility Rental Fees: Fees for space charged to commercial vendors, taking into consideration a slight reduction in the number of spaces in order to create mixed-use in the buildings
- Programs: Assumes parking at \$15 rate at the main campus and Horsepark

Anticipate \$28,174,226 in admissions, concessions including food & beverage and merchandise, vendors, parking and other miscellaneous revenues

Non-operating Revenues: Consists of indirect revenues, not typically considered the result of operations

Anticipate \$833,380 donations, sponsorships, and reimbursed costs

Revenues from San Diego County Fair: \$29,007,606

Direct and Shared Expenses for San Diego County Fair

In tandem with the fiscally responsible approach to revenues above, associated expenses for the San Diego County Fair will provide a safe, enhanced guest experience at this annual family friendly event. Highlights of major category expenses fall into these broad categories:

- Personnel: See Personnel section below for details; personnel expenses are not yet fully allocated across all Programs;
- Marketing: Inclusive of digital ads and social media, radio, print, and television, including upgrades to the sandiegocountyfair.com website and media monitoring services;
- Entertainment and Shows: Featuring 21 days of ground shows, strolling acts, stage performances, demonstrations, contests, fireworks, and more including national touring acts on the Grandstand Stage and tribute bands and rising stars on the Paddock Stage;
- Prizes & Premiums: Fondly referred to as premiums, also includes ribbons and other awards and is a cornerstone of the competitive exhibits and displays;
- Professional Services: With the priority on safety and security of all patrons, messaging of the return of the Fair, and transition to contracted services includes event security and law enforcement, marketing agency, talent booking agency, portable handwashing stations, off-site parking shuttle services, Premier's cost of goods sold, labor, and operations during the Fair, and other contracted services;
- Service Fees: Credit card fees calculated as a percentage of ticket sales for a contactless experience

Expenses for San Diego County Fair: \$18,822,044

Net Operations: The most profitable of all of the 22nd DAA programs, the successful return of the San Diego County Fair is paramount to financial recovery and a return to a self-sustaining operation.

NET OPERATIONS, including Personnel, from San Diego County Fair: \$6,137,624

RENTALS & SALES (EVENTS)

Third-party promoter uses of the facilities for events and activities.

Operating Revenues: Consists of facility and equipment rental fees at events throughout the year such as consumer shows, trade shows, personal celebrations, horse shows, etc., use of other 22nd DAA services, associated overnight RV parking fees

- Concessions: Gross food & beverage operations at events throughout the year exclusive of the Fair
- Facility Rental Fees: Including equipment rental fees for use of 22nd DAA owned equipment such as tables, chairs, stages, etc.
- Programs: Parking revenue at events throughout the year exclusive of the Fair
- Miscellaneous Revenue: includes RV camping as a result of events held on the grounds

Anticipate \$3,193,635 in concessions, facility & equipment rentals, parking and other miscellaneous revenues

Non-operating Revenues: Consists of indirect revenues, not typically considered the result of operations, such as reimbursement for payroll related expenses of 22nd DAA full-time staff that directly support those events

Anticipate \$0 reimbursed costs

Revenues from Rentals & Sales: \$3,193,635

Direct and Shared Expenses for Rentals & Sales (Events)

Expenses associated with Rentals & Sales are relatively minimum given that much of the program consists of managing the calendar outside of the Fair and Live Meet seasons with activity provided by third-party promoters and is not a production of events by the 22nd DAA. Oftentimes, expenses related to those events are pass through to the client and therefore, do not impact operating revenues and expenses. Highlights of major category expenses fall into these broad categories:

- Personnel: See Personnel section below for details; personnel expenses are not yet fully allocated across all Programs
- Professional Services: Premier's cost of goods sold, labor, and operations during events exclusive of the Fair and Live Race Meets.

Expenses for Rentals & Sales: \$2,026,516

NET OPERATIONS, including Personnel, from Rentals & Sales: \$315,088

HORSE RACING

Consists of all revenues associated with the horse racing industry, including live and satellite wagering

Operating Revenues:

- Live Meets: The 22nd DAA receives gross food & beverage revenues from both seasons of race meets and direct payments of \$1,225,000 in rent per the terms of the Operating Agreement with the Del Mar Thoroughbred Club.
- Satellite Wagering: Operated as online only for nearly 12 months, but was finally able to return to in-person operations in April 2021.

Anticipate \$1,225,000 direct payments + \$9,411,372 in food & beverage, satellite wagering, and other miscellaneous revenues

Non-Operating Revenues: Consists of indirect revenues, not typically considered the result of operations

- Live Meets: Reimbursement of expenses such as utilities and portions of telecommunications and production support labor and equipment. Additionally, many sponsorships are made possible through the combined exposure opportunities at both the Fair and Race Meets audiences resulting in a split of those sponsorships.

Anticipate \$2,359,009 sponsorships and reimbursed costs

Revenues from Horse Racing (live and satellite wagering): \$12,995,381

Direct and Shared Expenses for Horse Racing (live and satellite wagering)

Expenses incurred for the Horse Racing program area are limited to the personnel necessary for satellite wagering operations, food & beverage operations (with corresponding revenues above), and long-term debt. Highlights of major category expenses fall into these broad categories:

- Personnel: See Personnel section below for details; primary personnel expenses related to Satellite Wagering as well as the telecommunications and production support services labor that is reimbursed by DMTC have been allocated to this program
- Professional Services: Premier's cost of goods sold, labor, and operations during live race meets
- Loan Expense: Annual interest and fees related to long-term debt associated with live meets including bonds and the water quality improvement project loan
- Utilities: Fully reimbursed by DMTC, with corresponding revenue for it included in Reimbursed Costs within Non-operating Revenues above

Expenses for Horse Racing (live and satellite wagering): \$10,873,963

NET OPERATIONS, including Personnel, for Horse Racing (live and satellite wagering): \$1,873,840

THE CENTER

No revenues forecasted at this time. An amended budget, inclusive of all forecasted revenues and anticipated operating expenses, for The Center to be presented in early 2022.

Revenues from The Center: TBD

Direct and Shared Expenses for The Center

Minimal expenses toward start-up are included until the operating plan is finalized, other than the personnel that is currently working on and assigned to The Center operations. At this time, highlights of major category expenses fall into these broad categories:

- Personnel: See Personnel section below for details; primary personnel assigned to this program have been allocated at this time
- Loan Expense: Annual interest and fees of the facility renovation loan

Expenses for The Center: \$970,731

NET OPERATIONS, including Personnel, for The Center: (\$970,731)

RESILIENCY CENTER

Remaining available to serve the community as a Resiliency Center is a top priority and other revenue-generating programs, grant opportunities, and business decisions, must provide for the viability of the organization and the resources needed to continue to serve.

Operating Revenues: None, as the only revenues are reimbursements for expenses in times of crisis.

Non-Operating Revenues: Consists of indirect revenues, not typically considered the result of operations, such as reimbursements for expenses when in use as a Resiliency Center.

Revenues from Resiliency Center: \$0

Direct and Shared Expenses for Resilience Center

Minimal expenses to maintain supplies needed in any initial response.

Expenses for Resiliency Center: \$7,000

NET OPERATIONS, including Personnel, for Resiliency Center: (\$7,000)

ADMINISTRATION + OVERHEAD

Comprised of overall organization operating revenues and does not include direct revenues of other programs. No Horsepark in 2022.

Operating Revenues:

- Leases: Del Mar Fire Station, Surf & Turf tenants including the RV Park, and cell sites; Horsepark is not included at this time as it is anticipated that it could take 6-12 months from the time an operator is selected to secure the approvals and/or permits for equestrian activity to resume
- Miscellaneous Revenues: Communications and IT services provided to lessees; RV camping

Anticipate \$1,693,839 in leases and other miscellaneous revenues

Non-Operating Revenues:

- Grants: Targeted Support grant through CDFA from The Budget Act of 2021
- Sponsorship: for copiers
- Investment Income: Interest earned for investments in the Local Agency Investment Fund (LAIF), current interest rates are near 0%

Anticipate \$10,649,350 grants, sponsorships, and interest

Revenues from Administration + Overhead: \$12,434,189

Direct and Shared Expenses for Administration + Overhead

This budget assumes basic expenses that must be incurred in order for the 22nd DAA to maintain and secure the property from becoming a public nuisance, remain available to the community for emergency and natural disaster relief, support lessees and horse racing to ensure revenues streams in order to have a viable organization going forward and one poised to take advantage of opportunities once the ban on mass gatherings is lifted.

Inclusive of expenses for the basic operations of the facility and organization, and that oftentimes are in support of the various other program areas. Highlights of major category expenses fall into these broad categories:

- Insurance: In 2020, insurance premiums were successfully negotiated down for Workers Compensation and Excess Liability due to not holding the annual fair. Also included here are Property, Earthquake, Equipment, General Liability, Business Auto, Crime, Directors and Officers, Cyber, and Flood insurance premiums. Increases to Workers Comp and Excess Liability due to the SDCF will be made a part of that program budget and brought back to this board. All policies renew in May except Flood at Horsepark which renews in October.
- Miscellaneous Expenses: includes budget contingency as % of overall expenses
- Professional Services: Contracted services such as audit and financial review services, peer security, annual inspections, environmental compliance, food & beverage, information technology support, and other professional services.
- Repairs & Maintenance: Repairs and maintenance of the District's equipment, machinery, software, vehicles, facilities, plumbing, landscaping, tree trimming and infrastructure.
- Supplies: Includes janitorial, carpentry, electrical, plumbing and landscape items for the maintenance of the facilities, as well as office and safety supplies and personal protective equipment.

- **Equipment Rental:** Rental of additional equipment necessary for the smooth and safe operation of the County's Vaccine Super Station, offset by revenues above. Operational and office equipment rental including copiers and printers, some of which is offset by Sharp Copier's sponsorship contribution in the above revenues.
- **Travel & Transportation:** Associated business travel for in-person attendance at Professional Development and training events, including out of state travel to Western Fairs Association annual conference and convention, International Association of Venue Manager's
- **Utilities:** Electric, gas, water, sewer, and trash and manure hauling.

Expenses for Administration + Overhead: \$8,440,947

Net Operations: The most profitable of all of the 22nd DAA programs, the successful return of the San Diego County Fair is paramount to the full financial recovery of the organization as it returns to a self-sustaining operation.

NET OPERATIONS, including Personnel, from Administration + Overhead: (\$7,317,950)

Personnel:

Full-time Personnel: Inclusive of payroll and related benefits and responsibly regrows the organization structure to 95 full-time, civil service positions in the coming months. These positions are presented by State Classification with 42 classifications used for 95 positions. Personnel has not been fully allocated across each of the Programs, which, once completed, will have significant impact on the San Diego County Fair, Rentals & Sales, and Administration + Overhead programs.

Under Food and Agricultural Code section 3953, District Agricultural Associations are state institutions. As a state institution, civil service employees of the 22nd DAA participate in the state's CalPERS pension program and are recipients of the same benefits as all other civil service employees of the State of California, paid through the operations of the 22nd DAA. Salaries, pensions, and benefit rates are determined by CalPERS and CalHR.

From 2008 to 2020, employer contributions to CalPERS increased 14.344 points, from 16.633% to 30.977% of covered payroll. During this past fiscal year of July 1, 2020 through June 30, 2021, in response to the economic crisis caused by the COVID-19 pandemic, CalPERS reduced employer contributions to 29.37%, while simultaneously eliminating employee contributions and increasing employer contributions to Other Post-Employment Benefits (OPBE) between 2.4% to 4.6% on all civil service employees, and CalHR implemented the Personal Leave Program 2020 (PLP 2020) in which employees received a 9.23% base salary reduction, while simultaneously adding an employer contributed health stipend benefit of \$260 per month for nearly all employees and providing two additional days per month of Personal Leave.

Effective July 1, 2021, many of those reductions were eliminated, resulting in reinstatement of full salaries.

Part-time/Seasonal Personnel: Minimum wage will increase to \$15.00 per hour effective January 1, 2022. Per the terms of the grant contract with CDFA for New Fair Funds (AB1499), the 22nd DAA had to relinquish its recreational exemption from paying overtime to temporary employees through at least June 30, 2021, and in anticipation of funds being made available in 2022, has been mindful of overtime in the development of this budget.

Anticipate \$11,389,633 in salaries and wages + \$5,299,029 in fringe benefits (including payroll taxes and workers comp insurance)

Expenses for Personnel: \$16,688,662



22nd District Agricultural Association

2022 Operating Budget

Revenue Source	Total	San Diego County Fair	Rentals + Sales	Horse Racing	The Center	Emergency Relief	Administration + Overhead	2019 Actual
REVENUES								
Operating Revenues								
Admissions	\$ 13,428,531	\$ 13,428,531	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,342,523
Concessions	\$ 19,594,021	\$ 10,202,733	\$ 775,866	\$ 8,615,422	\$ -	\$ -	\$ -	\$ 42,482,619
Facility Rentals	\$ 2,147,646	\$ 931,867	\$ 1,185,379	\$ 24,900	\$ -	\$ -	\$ 5,500	\$ 7,672,720
Leases	\$ 2,607,447	\$ -	\$ -	\$ 1,225,000	\$ -	\$ -	\$ 1,382,447	\$ 3,854,030
Programs	\$ 5,422,535	\$ 3,565,095	\$ 1,140,890	\$ 716,550	\$ -	\$ -	\$ -	\$ 9,008,229
Miscellaneous Revenue	\$ 497,892	\$ 46,000	\$ 91,500	\$ 54,500	\$ -	\$ -	\$ 305,892	\$ 349,069
Non Operating Revenues								
Grants	\$ 10,500,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,500,000	\$ -
Donations	\$ 5,000	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sponsorships	\$ 1,932,000	\$ 656,880	\$ -	\$ 1,219,920	\$ -	\$ -	\$ 55,200	\$ 2,403,341
Reimbursed Cost	\$ 1,379,739	\$ 171,500	\$ -	\$ 1,139,089	\$ -	\$ -	\$ 69,150	\$ 2,596,617
Interest	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,000	\$ 621,231
Total Revenue by Program/Function	\$ 57,539,812	\$ 29,007,606	\$ 3,193,635	\$ 12,995,381	\$ -	\$ -	\$ 12,343,189	\$ 81,330,379
EXPENSES								
Personnel:								
<i>Full Time</i>								
Salaries/Wages	\$ 7,252,657	\$ 971,922	\$ 360,553	\$ 150,633	\$ 195,257	\$ -	\$ 5,574,293	
Fringe	\$ 4,667,718	\$ 625,517	\$ 232,047	\$ 96,945	\$ 125,665	\$ -	\$ 3,587,544	
<i>Part Time</i>								
Salaries/Wages	\$ 4,136,976	\$ 2,126,059	\$ 225,084	\$ -	\$ -	\$ -	\$ 1,785,834	
Fringe	\$ 631,311	\$ 324,441	\$ 34,348	\$ -	\$ -	\$ -	\$ 272,522	
Total Personnel	\$ 16,688,662	\$ 4,047,938	\$ 852,032	\$ 247,578	\$ 320,922	\$ -	\$ 11,220,193	\$ 28,575,344
Other Than Personal Service (OTPS):								
<i>Direct Expenses</i>								
Total Direct OTPS	\$ 34,927,899	\$ 18,389,634	\$ 2,021,257	\$ 8,027,119	\$ 90,626	\$ 7,000	\$ 6,392,263	\$ 41,536,757
<i>Shared Expenses</i>								
Total Shared OTPS	\$ 5,892,381	\$ 432,411	\$ 5,258	\$ 2,846,845	\$ 559,183	\$ -	\$ 2,048,684	\$ 10,360,239
Total Expenses by Program/Function	\$ 57,508,942	\$ 22,869,983	\$ 2,878,547	\$ 11,121,541	\$ 970,731	\$ 7,000	\$ 19,661,140	\$ 80,472,340
Revenues Less Expenses	\$ 30,870	\$ 6,137,624	\$ 315,088	\$ 1,873,840	\$ (970,731)	\$ (7,000)	\$ (7,317,950)	\$ 858,039



Position or Expense Category		Base Salary or Line Budget	San Diego County Fair	Rentals + Sales	Horse Racing	The Center	Emergency Relief	Administration + Overhead
Personnel								
Quantity	Full Time							
1	Accounting Administrator I	\$ 99,063	\$ 7,925	\$ -	\$ -	\$ -	\$ -	\$ 91,138
1	Accounting Administrator II	\$ 120,502	\$ 9,640	\$ -	\$ -	\$ -	\$ -	\$ 110,861
2	Accounting Analyst	\$ 97,416	\$ 7,793	\$ -	\$ -	\$ -	\$ -	\$ 89,623
8	Administrative Assistant I	\$ 483,840	\$ 62,899	\$ 62,899	\$ -	\$ 62,899	\$ -	\$ 295,142
1	Administrative Assistant II	\$ 92,998	\$ 7,440	\$ -	\$ -	\$ -	\$ -	\$ 85,558
1	Associate Accounting Analyst	\$ 76,386	\$ 6,111	\$ -	\$ -	\$ -	\$ -	\$ 70,275
2	Associate Government Programs Analyst	\$ 161,736	\$ 12,939	\$ -	\$ -	\$ -	\$ -	\$ 148,797
1	Associate Personnel Analyst	\$ 80,868	\$ 6,469	\$ -	\$ -	\$ -	\$ -	\$ 74,399
1	Asst. Satellite Facility Supervisor	\$ 71,884	\$ -	\$ -	\$ 71,884	\$ -	\$ -	\$ -
2	Audio-Visual Specialist Tech	\$ 161,736	\$ 12,939	\$ -	\$ 32,347	\$ -	\$ -	\$ 116,450
2	Career Executive Assignment (Level A)	\$ 322,070	\$ 25,766	\$ -	\$ -	\$ -	\$ -	\$ 296,305
1	Chief Executive Officer (Secretary-Manager VII)	\$ 213,495	\$ 17,080	\$ -	\$ -	\$ -	\$ -	\$ 196,415
4	Custodian	\$ 154,296	\$ 12,344	\$ -	\$ -	\$ -	\$ -	\$ 141,952
1	Electrician II	\$ 75,924	\$ 6,074	\$ -	\$ -	\$ -	\$ -	\$ 69,850
1	Equestrian Center Manager	\$ 104,521	\$ 8,362	\$ -	\$ -	\$ -	\$ -	\$ 96,160
1	Event Coordinator (PI)	\$ 67,248	\$ 50,436	\$ 16,812	\$ -	\$ -	\$ -	\$ -
5	Event Services Supervisor	\$ 453,951	\$ 36,316	\$ -	\$ -	\$ -	\$ -	\$ 417,635
1	Executive Assistant	\$ 60,432	\$ 4,835	\$ -	\$ -	\$ -	\$ -	\$ 55,597
3	Exhibit Supervisor	\$ 272,329	\$ 272,329	\$ -	\$ -	\$ -	\$ -	\$ -
1	Exhibit Worker	\$ 51,210	\$ 4,097	\$ -	\$ -	\$ -	\$ -	\$ 47,113
1	Graphic Designer III	\$ 84,300	\$ 6,744	\$ -	\$ -	\$ -	\$ -	\$ 77,556
1	Heavy Equip Mechanic	\$ 70,824	\$ 5,666	\$ -	\$ -	\$ -	\$ -	\$ 65,158
1	Information Officer III Career Executive Assignment	\$ 146,520	\$ 11,722	\$ -	\$ -	\$ -	\$ -	\$ 134,798
2	IT Specialist I	\$ 225,792	\$ 18,063	\$ -	\$ -	\$ -	\$ -	\$ 207,729
1	IT Technician	\$ 59,328	\$ 4,746	\$ -	\$ -	\$ -	\$ -	\$ 54,582
2	Lead Security Guard	\$ 85,800	\$ 6,864	\$ -	\$ -	\$ -	\$ -	\$ 78,936
1	Maintenance & Operations Supervisor I	\$ 71,256	\$ 5,701	\$ -	\$ -	\$ -	\$ -	\$ 65,556
2	Maintenance Mechanic	\$ 138,240	\$ 11,059	\$ -	\$ -	\$ -	\$ -	\$ 127,181
6	Maintenance Worker, DF	\$ 328,968	\$ 26,317	\$ -	\$ -	\$ -	\$ -	\$ 302,651
1	Marketing Specialist	\$ 79,890	\$ 6,391	\$ -	\$ -	\$ -	\$ -	\$ 73,499
1	Plumber I	\$ 69,060	\$ 5,525	\$ -	\$ -	\$ -	\$ -	\$ 63,535
2	Program Technician III	\$ 99,540	\$ 39,816	\$ 39,816	\$ -	\$ -	\$ -	\$ 19,908
10	Security Guard	\$ 408,240	\$ 32,659	\$ -	\$ -	\$ -	\$ -	\$ 375,581
1	Senior Personnel Specialist	\$ 72,396	\$ 5,792	\$ -	\$ -	\$ -	\$ -	\$ 66,604
6	Service Assistant - Maintenance (S.A.M.)	\$ 252,288	\$ 20,183	\$ -	\$ -	\$ -	\$ -	\$ 232,105
3	Staff Services Manager I	\$ 329,296	\$ 26,344	\$ 108,668	\$ -	\$ -	\$ -	\$ 194,284
8	Staff Services Manager II - Managerial	\$ 1,018,138	\$ 127,267	\$ 132,358	\$ -	\$ 132,358	\$ -	\$ 626,155

	Position or Expense Category	Base Salary or Line Budget	San Diego County Fair	Rentals + Sales	Horse Racing	The Center	Emergency Relief	Administration + Overhead
1	Supervising Environmental Planner	\$ 146,693	\$ 11,735	\$ -	\$ -	\$ -	\$ -	\$ 134,957
1	Supervising Groundskeeper I	\$ 64,211	\$ 5,137	\$ -	\$ -	\$ -	\$ -	\$ 59,074
1	Telecommunications Systems Manager I - Supervisor	\$ 116,003	\$ 9,280	\$ -	\$ 46,401	\$ -	\$ -	\$ 60,321
2	Tractor Operator-Laborer	\$ 115,032	\$ 9,203	\$ -	\$ -	\$ -	\$ -	\$ 105,829
1	Warehouse Worker	\$ 48,936	\$ 3,915	\$ -	\$ -	\$ -	\$ -	\$ 45,021
95	Total Full Time Salaries/Wages	\$ 7,252,657	\$ 971,922	\$ 360,553	\$ 150,633	\$ 195,257	\$ -	\$ 5,574,293
	Total Full Time Fringe	\$ 4,667,718	\$ 625,517	\$ 232,047	\$ 96,945	\$ 125,665	\$ -	\$ 3,587,544
	Part Time							
	Dept 00 - Admin	\$ 21,600	\$ 10,889	\$ 1,199	\$ -	\$ -	\$ -	\$ 9,512
	Dept 02 - Finance	\$ 81,636	\$ 81,636	\$ -	\$ -	\$ -	\$ -	\$ -
	Dept 04 - HR	\$ 12,160	\$ 6,130	\$ 675	\$ -	\$ -	\$ -	\$ 5,355
	Dept 10 - Facilities	\$ 1,133,792	\$ 571,580	\$ 62,929	\$ -	\$ -	\$ -	\$ 499,283
	Dept 20 - Public Safty	\$ 706,021	\$ 355,927	\$ 39,186	\$ -	\$ -	\$ -	\$ 310,907
	Dept 30 - Marketing	\$ 55,320	\$ 27,889	\$ 3,070	\$ -	\$ -	\$ -	\$ 24,361
	Dept 40 - Production	\$ 58,497	\$ 29,490	\$ 3,247	\$ -	\$ -	\$ -	\$ 25,760
	Dept 50 - Other Events & Sales	\$ 52,249	\$ 26,340	\$ 2,900	\$ -	\$ -	\$ -	\$ 23,009
	Dept 60 - Ag & Education	\$ 1,286,515	\$ 648,572	\$ 71,406	\$ -	\$ -	\$ -	\$ 566,537
	Dept 65 - Ticketing	\$ 729,187	\$ 367,606	\$ 40,472	\$ -	\$ -	\$ -	\$ 321,109
	Total Full Time Salaries/Wages	\$ 4,136,976	\$ 2,126,059	\$ 225,084	\$ -	\$ -	\$ -	\$ 1,785,834
	Total Part Time Fringe	\$ 631,311	\$ 324,441	\$ 34,348	\$ -	\$ -	\$ -	\$ 272,522
	TOTAL SALARIES/WAGES	\$ 11,389,633	\$ 3,097,981	\$ 585,636	\$ 150,633	\$ 195,257	\$ -	\$ 7,360,126
	TOTAL FRINGE	\$ 5,299,029	\$ 949,958	\$ 266,395	\$ 96,945	\$ 125,665	\$ -	\$ 3,860,066
	TOTAL PERSONNEL COSTS	\$ 16,688,662	\$ 4,047,938	\$ 852,032	\$ 247,578	\$ 320,922	\$ -	\$ 11,220,193

*Full-Time salaries & wages presented at max pay range level of which 76% of current filled positions are at that level with more anticipated by year end due to anniversary increases

Fringe Benefits are legally required payroll taxes and benefits contributed by employer: payroll taxes, workers comp, retirement, medical, dental, health, vision, OPEB, health stipend

Position or Expense Category	Base Salary or Line Budget	San Diego County Fair	Rentals + Sales	Horse Racing	The Center	Emergency Relief	Administration + Overhead
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Non-Personnel / OTPS

<i>Specific Expenses</i>							
Advertising & Marketing	\$ 1,041,000	\$ 1,000,000	\$ 3,500	\$ -	\$ -	\$ -	\$ 37,500
Dues & Subscriptions	\$ 16,766	\$ 1,200	\$ -	\$ -	\$ -	\$ -	\$ 15,566
Entertainment	\$ 4,066,500	\$ 4,066,500	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment Rental	\$ 710,230	\$ 710,230	\$ -	\$ -	\$ -	\$ -	\$ -
Insurance	\$ 449,869	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 449,869
Internet	\$ 13,270	\$ 5,180	\$ -	\$ -	\$ -	\$ -	\$ 8,090
Legal Expenses	\$ 914,900	\$ 660,000	\$ -	\$ 101,900	\$ -	\$ -	\$ 153,000
Licenses & Permits	\$ 87,478	\$ 4,800	\$ -	\$ -	\$ -	\$ -	\$ 82,678
Loan Expense	\$ 257,557	\$ -	\$ -	\$ 257,557	\$ -	\$ -	\$ -
Miscellaneous Expense	\$ 3,282,112	\$ 270,600	\$ -	\$ 37,000	\$ 39,861	\$ -	\$ 2,934,651
Office Expense	\$ 8,000	\$ 6,000	\$ -	\$ -	\$ -	\$ -	\$ 2,000
Postage & Shipping	\$ 8,050	\$ 7,250	\$ -	\$ -	\$ -	\$ -	\$ 800
Printing	\$ 372,205	\$ 305,000	\$ -	\$ -	\$ -	\$ -	\$ 67,205
Prizes & Premiums	\$ 400,000	\$ 400,000	\$ -	\$ -	\$ -	\$ -	\$ -
Professional Development (Training)	\$ 105,760	\$ 77,815	\$ -	\$ -	\$ 915	\$ -	\$ 27,030
Professional Services	\$ 19,792,262	\$ 8,563,854	\$ 1,951,150	\$ 7,630,662	\$ 23,400	\$ -	\$ 1,623,197
Promotional & Public Relations	\$ 72,400	\$ 65,200	\$ -	\$ -	\$ -	\$ -	\$ 7,200
Repairs & Maintenance - General	\$ 676,700	\$ 3,000	\$ -	\$ -	\$ 11,400	\$ -	\$ 662,300
Recognition & Awards	\$ 15,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,000
Service Fees: Bank, Credit Card	\$ 1,026,708	\$ 980,400	\$ 46,308	\$ -	\$ -	\$ -	\$ -
Small Wares	\$ 98,654	\$ 15,000	\$ 20,299	\$ -	\$ -	\$ 5,000	\$ 58,355
Supplies	\$ 876,175	\$ 661,000	\$ -	\$ -	\$ 12,000	\$ 2,000	\$ 201,175
Telephone	\$ 1,200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,200
Travel & Transportation	\$ 84,952	\$ 59,955	\$ -	\$ -	\$ 3,050	\$ -	\$ 21,947
Uniforms	\$ 23,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 23,500
Utilities	\$ 351,100	\$ 351,100	\$ -	\$ -	\$ -	\$ -	\$ -
Professional Services - Judges 60	\$ 43,550	\$ 43,550	\$ -	\$ -	\$ -	\$ -	\$ -
Other Catering 60	\$ 72,000	\$ 72,000	\$ -	\$ -	\$ -	\$ -	\$ -
Other Education 60	\$ 60,000	\$ 60,000	\$ -	\$ -	\$ -	\$ -	\$ -
Total Specific Expenses	\$ 34,927,899	\$ 18,389,634	\$ 2,021,257	\$ 8,027,119	\$ 90,626	\$ 7,000	\$ 6,392,263

Position or Expense Category	Base Salary or Line Budget	San Diego County Fair	Rentals + Sales	Horse Racing	The Center	Emergency Relief	Administration + Overhead
<i>Shared Expenses (allocated by FTE)</i>							
Dues & Subscriptions	\$ 6,480	\$ 815	\$ 191	\$ 247	\$ 40	\$ -	\$ 5,186
Licenses & Permits	\$ 101,620	\$ 12,787	\$ 3,000	\$ 3,871	\$ 629	\$ -	\$ 81,332
Professional Development (Training)	\$ 12,000	\$ 1,510	\$ 354	\$ 457	\$ 74	\$ -	\$ 9,604
Supplies	\$ 49,000	\$ 6,166	\$ 1,447	\$ 1,867	\$ 303	\$ -	\$ 39,218
Telephone	\$ 9,000	\$ 1,133	\$ 266	\$ 343	\$ 56	\$ -	\$ 7,203
<i>Shared Expenses (allocated by other method)</i>							
Dues & Subscriptions	\$ 9,029	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,029
Equipment Rental	\$ 102,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 102,000
Insurance	\$ 274,153	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 274,153
Internet & Website	\$ 51,168	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 51,168
Loan Expense	\$ 2,502,425	\$ -	\$ -	\$ 1,857,000	\$ 558,081	\$ -	\$ 87,345
Postage & Shipping	\$ 18,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 18,000
Professional Development (Training)	\$ 3,896	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,896
Repairs & Maintenance - General	\$ 26,812	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 26,812
Telephone	\$ 23,760	\$ -	\$ -	\$ 9,060	\$ -	\$ -	\$ 14,700
Travel & Transportation	\$ 8,034	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,034
Utilities	\$ 2,695,004	\$ 410,000	\$ -	\$ 974,000	\$ -	\$ -	\$ 1,311,004
Total Shared Expenses	\$ 5,892,381	\$ 432,411	\$ 5,258	\$ 2,846,845	\$ 559,183	\$ -	\$ 2,048,684
Total Non-Personnel / OTPS Costs	\$ 40,820,280	\$ 18,822,044	\$ 2,026,516	\$ 10,873,963	\$ 649,809	\$ 7,000	\$ 8,440,947
Total Budget by Program/Function	\$ 57,508,942	\$ 22,869,983	\$ 2,878,547	\$ 11,121,541	\$ 970,731	\$ 7,000	\$ 19,661,140
Percentage of Total Expenses	100%	40%	5%	19%	2%	0%	34%